

FINAL AUDIT REPORT



# Fiscal Year 2017 Follow-up on Status of Previous Audit Recommendations

## A Report to the City Commission

### Mayor

Lauren Poe

### Mayor Pro-Tem

Harvey M. Budd

## Commission Members

David Arreola

Charles E. Goston

Adrian Hayes-Santos

Harvey Ward

Helen K. Warren

September 29, 2017

City of  
Gainesville Office  
of the City  
Auditor

Carlos L. Holt – City Auditor

## EXECUTIVE SUMMARY

September 29, 2017



### Why We Did This Audit

The audit was included in the City Auditor's 2017 Fiscal Year Annual Audit Plan to determine the implementation status of previous audit recommendations.

## BACKGROUND

The responsibility for corrective follow-up action is that of management and those charged with governance. In accordance with City Commission Resolution 150127, City Auditor Responsibilities and Administrative Procedures, the City Auditor is required to follow-up with management to determine whether appropriate corrective actions have been taken on open recommendations. To facilitate the tracking of corrective actions, the City Auditor provides an annual listing of recommendations that remain open as shown in the chart below.

## OBJECTIVES

The objectives of the audit were to determine the following:

- Were open audit recommendations implemented?

## SUMMARY OF RESULTS

Department	Report Date	Audit Title	Recs Start of Period	Recs Implemented or Closed	Recs Still Open
Finance	Jan 14	Review of Payroll System	3	0	3
Community Redevelopment Agency (CRA)	Jan 14	Review of CRA Capital Projects	2	1	1
Neighborhood Improvement	Aug 14	Review of CDBG/HOME Funds	5	4	1
Gainesville Police Department (GPD)	Sep 15	Audit of GPD Property and Evidence Section	5	3	2
Fleet Management Division	Jan 16	Audit of Gainesville Fleet Operations	4	0	4
Department of Doing	May 16	Audit of Historic Preservation Board Processes and Practices	8	7	1
Risk Management Division	Sep 16	Audit of Health Plan Dependent Eligibility	1	0	1
Fleet Management Division	Nov 16	Audit of Vehicle Fuel Process	7	5	2
Office of Equal Opportunity (OEO)/General Government/GRU	Apr 17	EO/Small Business Purchasing Process	4	1	3
TOTAL RECOMMENDATIONS			39	21	18

## OBJECTIVES AND CONCLUSIONS

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### 1. *Were open audit recommendations implemented?*

**Generally Yes.** We tracked 39 outstanding recommendations contained in nine prior audits from January 2014 to April 2017. We reviewed status information provided by management and agreed that 21 audit recommendations were fully implemented or the intent of the recommendation had been met. Eighteen audit recommendations remain open (eleven of the 18 recommendations were considered partially implemented). The 18 recommendations still outstanding, along with new audit recommendations approved by the City Commission since the start of this follow up process, will be reviewed during Fiscal Year 2018.

## AUDIT OBSERVATIONS

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There were no audit observations identified for this follow-up audit.

## GOVERNMENT AUDITING STANDARDS COMPLIANCE

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We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our observations and conclusions based on our audit objectives.

## AUDIT TEAM

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Carlos L. Holt, CPA, CFF, CIA, CGAP, CFE, City Auditor  
Eileen M. Marzak, CPA, CFE, Assistant City Auditor  
Brecka Anderson, CIA, CFE, CGAP, Senior Auditor